IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

SPORTS SHINKO CO., LTD., a Japan corporation,

Plaintiff,

VS.

QK HOTEL, LLC, a Hawaii limited liability company, et al.

Defendants

and

FRANKLIN K. MUKAI

Third-Party Plaintiff,

VS.

SPORTS SHINKO (USA) CO., LTD., a Delaware Corporation, et al.

AND CONSOLIDATED CASES

CV 04-00124 ACK-BMK CV 04-00125 ACK-BMK CV 04-00126 ACK-BMK CV 04-00127 ACK-BMK

CV 04-00128 ACK-BMK

CONSOLIDATED CASES

DECLARATION OF WAYNE TANIGAWA

DECLARATION OF WAYNE TANIGAWA

Pursuant to 28 U.S.C. § 1746, WAYNE TANIGAWA states as follows:

- I am a resident of the State of Hawaii and a member of KG Holdings,
 LLC, a Hawaii limited liability company.
- 2. Defendant KG Holdings, LLC is owned by local developer Bert A. Kobayashi, members of his immediate family, all of whom are residents of the State of Hawaii, and me. Through their ownership of KG Holdings, LLC, said persons own and control the following Hawaii LLCs, each of which is a defendant in one or more of the foregoing consolidated lawsuits: Kiahuna Golf Club, LLC,

KG Kauai Development, LLC, Pukalani Golf Club, LLC, KG Maui Development, LLC, Mililani Golf Club, LLC, QK Hotel, LLC, and OR Hotel, LLC.

3. Defendant Mililani Golf Club, LLC is the transferee of the "Mililani properties" defined in the second amended complaint filed in D. Hawaii CV No. 04-00128 at \P 2.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Honolulu, Hawaii on January 10, 2006.

/s/ Wayne Tanigawa WAYNE TANIGAWA